Government of the Macao Special Administrative Region

Financial Services Bureau

Property Tax

Property Registration

M/1

ORIGINAL (MACAO TAX DEPARTMENT)

Please read the instructions on the back of this form carefully before filling it in.

13 Property Registration Number

1 Location of building

Name of building _____ Macao ☐ Taipa ☐ Coloane ☐

P MAIN ENTRANCE

Street _____

No. _____ Street code ☐☐☐☐

Side entrances

S1 Street _____

No. _____ Street code ☐☐☐☐

S2 Street _____

No. _____ Street code ☐☐☐☐

S3 Street _____

No. _____ Street code ☐☐☐☐

2 Name(s) of owner(s)

1 _____

2 _____

3 _____

4 _____

5 _____

6 _____

3 Type of Registration

☐ New or reconstructed building

☐ Unregistered building

☐ Renovated building

☐ Extended building

☐ Single building converted into flats

4 Legal status of the land

☐ Private ownership

☐ Lease

☐ Grant

☐ Free concession

☐ Others _____

5 Number of flats ☐☐☐☐

6 Additional documents submitted

M/1 (ANNEX)

Technical details of the building

Design memorandum

7 Request for exemption

☐ Property Tax Regulation Article __ paragraph __ subparagraph __

☐ Law no. 4/83/M

☐ Law no. 1/85/M

8 Decision

According to the provision of Article no. 11, paragraph 4 of the Property Tax Regulation, this property shall be exempt from tax for _____years.

Head of Macao Tax Department

_____

9 Decision

Authorize.

Transfer to the Evaluation Committee.

Director

_____

10 Remarks _____

11 All the information declared is true and correct, and no requested information has been omitted.

Signature _____

Date _____

12 Verified by the department

Signature _____

Name _____

FOR REFERENCE ONLY

07/2015

DSF — Mod. 67(En) *(Electronic version)*

Input before evaluation

__/__/__ by _____

Input after evaluation

__/__/__ by _____

FOR REFERENCE ONLY

Signature notarised by:

Government of the Macao Special Administrative Region

Financial Services Bureau

Property Tax

Property Registration

M/1

DUPLICATE (TAXPAYER)

Please read the instructions on the back of this form carefully before filling it in.

13 Property Registration Number

1 Location of building

Name of building _____ Macao ☐ Taipa ☐ Coloane ☐

P MAIN ENTRANCE

Street _____

No. _____ Street code

Side entrances

S1 Street _____

No. _____ Street code

S2 Street _____

No. _____ Street code

S3 Street _____

No. _____ Street code

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M/1 (ANNEX)

Technical details of the building

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According to the provision of Article no. 11, paragraph 4 of the Property Tax Regulation, this property shall be exempt from tax for _____years.

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Signature _____

Date _____

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Signature _____

Name _____

FOR REFERENCE ONLY

07/2015

DSF — Mod. 67(En) *(Electronic version)*

Input before evaluation

__/__/__ by _____

Input after evaluation

__/__/__ by _____

INSTRUCTIONS

1. General instructions

1.1. This form is for registering the following for property tax:

- New or reconstructed buildings;
- Buildings that have been missing from the property register;
- Renovations or improvements to an existing building;
- Updating the records for buildings that have been converted into separate flats.

1.2. The M/1 Declaration and M/1 (annex) should be submitted within one month of the occupancy permit being issued. If the building is used for any purpose before the occupancy permit is issued (or if no permit is needed), the declaration should be submitted within one month of the building being occupied.

1.3. The owner's identity should be verified when the declaration is submitted. Individual owners should present a valid identity document accepted in the Macao SAR. If the declaration is submitted by a proxy, they must produce a power of attorney. Corporate owners should produce the Registration Document (commercial registration issued by the Commerce and Movable Property Registry).

1.4. For any queries about filling in this form, please contact the Property and Land Tax Centre or the Tax Enquiries Centre (telephone: 2833 6886).

2. DOCUMENTS TO BE SUBMITTED

2.1. Registration of new or reconstructed buildings, or unregistered buildings

The following forms are required:

M/1: Description of the building

M/1 (annex): Detailed description of individual flats that constitute the building

M/2: Identification of owner. If the building belongs to more than one owner, each owner should submit his/her own declaration. There is no need to submit an M/2 for reconstructed buildings.

- The following documents should be submitted with the above-mentioned forms:

a) Occupancy permit;

b) Elevations;

c) Location plan;

d) Design memorandum;

e) Technical specifications;

f) Street number certificate issued by the Civic and Municipal Affairs Bureau (IACM)

g) Building Description Certificate issued by the Macao Land, Public Works and Transport Bureau

- If the documents mentioned in points f) and g) above are not submitted along with this declaration, the registration will be treated as a temporary until all requested documents have been provided. When the missing documents are submitted, the information contained therein will be checked against the initial declaration and if necessary the owner will be asked to fill out the declaration again.

2.2. Registration of extension work

The following documents should be submitted for the registration for the building extensions:

- Occupancy permit;
- M/1 and M/1 annex;
- Elevation of the extension;
- Design memorandum of extension;
- Technical specifications;
- New Building Description Certificate issued by the Macao Land, Public Works and Transport Bureau.

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2.3. Registration of renovated buildings

The following documents should be submitted:

- M/1;
- Technical specifications;
- Design memorandum for the renovation work.

2.4. Updating the records for buildings that have been converted into separate flats

- The following documents should be submitted:
- M/1 and M/1 (annex);
- Occupancy permit;
- Floor plans showing the position of each flat;
- Building Description Certificate issued by the Macao Land, Public Works and Transport Bureau;
- Design memorandum, when a number of renovation works or improvements have been carried out.

3. SPECIAL INSTRUCTIONS

- Please ensure this form is legible by typing or printing the required information.
- The shaded sections are for FSB staff use only.

- Section 1: Location of building

This section identifies the various streets and numbers that provide access into the building. The main entrance is the street providing access to all floors above ground level. If the building has several such entrances, the person filling in the form can select the one he/she deems most appropriate.

- Section 2: Name of owner(s)

The name of the owner should be identical to that on the submitted identity document or the power of attorney. For corporate registration, the identity document should be the commercial registration issued by the Commerce and Movable Property Registry.

- Section 5: Number of separate flats

The total number of separate flats in the building should be indicated, even for extensions or partial reconstruction.

- Section 7: Exemption request

Applicants should indicate the appropriate legal basis for any request to be exempt from property tax.

- Section 10: Remarks

This section is for any additional information that pertains to the registration. If more space is needed, please use separate A4 sheets.

FOR REFERENCE ONLY